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ABSTRACT

The catalog was compiled to assist instructors in planning community college and university curricula using the 48 computer-assisted accountancy lessons available on PLATO IV (Programmed Logic for Automatic Teaching Operation) for first semester accounting courses. It contains information on lesson access, lists of acceptable abbreviations for accounts on PLATO and for terms on PLATO, and a list of the 48 accountancy lessons. A description for each lesson includes the following: file name, author, objective, description of lesson content (by parts), estimated student time required, grade level and subject area, and special notes on lesson design. Correlations of PLATO lessons with classroom materials used at Wright College, Dawson Skill Center, Malcolm X College, and Parkland College are also presented in the catalog. (Author/MS)

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PLATO IV

Accountancy Index

Compiled by Dorothy Pondy

Community College Project

March 1, 1976

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This Catalog

This catalog contains lesson descriptions of the accountancy lessons available on PLATO IV. It was compiled to assist instructors in planning their curricula. The instructor should use these as a guideline of which lessons might be useful in his course and then the individual lesson should be reviewed on PLATO. It is essential that the instructors be familiar with the lesson prior to student usage in order that they may aid students who have problems.

The PLATO lesson "comr" is an index in which most of the accountancy lessons can be accessed. The actual file names of the lesson are not given here. The authors maintain the privilege of editing their lessons at any time and are responsible for their operational quality as well as the accuracy of the subject matter content.

Your comments and suggestions about existing lessons or ideas about new lessons are welcome. To leave a comment, press TERM and type, "comment". Jim McKeown monitors this lesson and will read your comments there or he can be contacted through personal notes as mckeown of com. To contact the community college accountancy coordinator, leave a personal note for pondy of acct or write Dorothy Pondy, CERL, 252 Engineering Research Laboratory, University of Illinois at Urbana-Champaign, Urbana, Illinois 61801.

These lessons have been used in the first semester accounting course, Accountancy 101: Principles of Accounting I on both an experimental and large scale basis (over 3,000 students) during 1973-76 at the University of Illinois at Urbana-Champaign. PLATO sessions replaced two-thirds of the classroom instruction and approximately two-thirds of the homework. All sessions on PLATO were supervised by the instructor or a teaching assistant.

COMMUNITY COLLEGE PROJECT -- ACCOUNTANCY

Community College Accountancy personnel are currently engaged in validation of accountancy lesson materials. The lessons in this catalog are being field-tested at Dawson Skill Center, Kennedy-King College, Malcolm X College, Wilbur Wright College and Parkland College. The field test focuses on the pedagogical effectiveness of the lessons at the community college level and may indicate a need for revision of the lesson material for use at that level. It is the responsibility of Dorothy Pondy, accountancy coordinator, to collect and interpret formative data on the lessons and to communicate the results to the authors.

Lesson Access

The Accountancy lessons reviewed in this catalog can be accessed through the lesson "comr". Two separate indexes, 101 and 105 contain the following lessons:

Accountancy 101

Introduction to PLATO-IV
Accrual Concepts
Changes in the Balance Sheet Equation
Journal Entries I
Classification and Normal Balances
Income Statement
Journal Entries II
Closing Entries
General Journal, Ledger
Adjusting Entries
Adjusting Entries II
Worksheets
Inventory (Perpetual and Inventory Errors)
Accounts Receivable
Terms of Sale
Special Journals
Inventory Methods
Temporary Investments
Bank Reconciliations
Notes and Interest
Fixed Assets I: Acquisition and Depreciation
Fixed Assets II: Depletion, Amort and Disposal
Compound Interest
Long-Term Liabilities (Effective Rate)
Entries for Stockholder's Equity
Investment (Cost vs. Equity)
Long-Term Investments in Bonds (Effective Rate)

Accountancy 105

Introduction to PLATO-IV
Funds Flow
Fund Statement
Introduction to Cost Accounting
Cost Classification II
Process Costing
Job-Order Costing
Non-Manufacturing Costs
Break-Even Analysis
Incremental Analysis
Compound Interest
Capital Budgeting
Budgeting for Control
Operational Budgeting
Financing (Cash Budgeting)
Standard Costing I
Standard Costing II

The comment and Bulletin Lesson can be accessed from any Accountancy lesson by pressing TERM and writing "comment". Instructors can read their student's comments by entering lesson "gone".

Acceptable Abbreviations for Accounts on PLATO

ACCOUNT TITLE	ABBREVIATION
Accounts Payable	Acc Pay
Accounts Receivable	Acc Rec
Accumulated Depreciation	Acc Dep
Allowance for Uncollectible Accounts	Allow Unc Acc
Bad Debts Expense	Bad Debt X
Bonds Payable	Bond Pay
Building	Bldg
Capital	Cap
Cash	C
Common Stock	Comm Stk
Cost of Goods Sold	C G S
Depreciation Expense	Dep X
Discount of Bonds Payable	Disc Bond Pay
Drawing	Draw
Gain on Sale of Investments	Gain Sale Inv
Insurance Expense	Ins X
Interest Expense	Int X
Interest Payable	Int Pay
Interest Receivable	Int Rec
Interest Revenue	Int Rev
Inventory	Inv
Land	Land
Long-term Investments	Long Inv
Loss on Sale of Investments	Loss Sale Inv
Miscellaneous Expense	Misc X
Miscellaneous Payable	Misc Pay
Notes Payable	Note Pay
Notes Receivable	Note Rec
Office Equipment	Off Eq
Patents	Pat
Preferred Stock	Pfd Stk
Premium on Bonds Payable	Prem Bond Pay
Premium on Common Stock	Prem Comm Stk
Premium on Preferred Stock	Prem Pfd Stk
Prepaid Insurance	Ppd Ins
Prepaid Rent	Ppd Rent
Rent Expense	Rent X
Rent Payable	Rent Pay
Rent Revenue	Rent Rev
Retained Earnings	Ret Earn
Revenue and Expense Summary	Rev X Summ
Revenue Received in Advance	Rev Rec Adv
Salaries Payable	Sal Pay
Salaries Expense	Sal X
Sales	Sales
Sales Returns and Allowances	Sales Rets Allow
Supplies	Supp
Supplies Expense	Supp X
Temporary Investments	Temp Inv

Acceptable Abbreviations for Terms on PLATO

Term	Acceptable Abbreviation
accounts	acct, acc
accrued	acc
accumulated	acc, accum
advertising	adv, ad
allowance	allow, all
buildings	bldg
capital	cap
common	com
delivery	del
depreciation	dep
discount	disc
earnings	earn
equipment	eq, equip, eqpt
equity	eq
estimated	est
expense	exp, x
gasoline	gas
income	inc
insurance	ins
interest	int
inventory	inv
investments	inv, invest
license	lic
merchandise	merch, mdse
miscellaneous	misc
office	off
owners	own
patents	pat
payable	pay, liab
preferred	pfd, pref
premium	prem
prepaid	prepd, ppd, prep
property	prop
receivable	rec
reserve	res
retained	ret
revenue	rev
salaries	sal, wages, payroll
service	ser, serv
stock	stk
subscriptions	sub
supplies	sup
taxes	tax
temporary	temp
uncollectible	unc, uncol
unearned	unearn
withdrawals	drawing, draw

List of Accountancy Lessons
(updated as of March 1, 1976)

1. Introduction to PLATO IV -- J. C. McKeown
2. Comments and Bulletin Board -- J. C. McKeown
3. Accrual Concepts -- J. C. McKeown
4. Classification of Accounts -- T. Lenehen and J. C. McKeown
5. Classification and Normal Balances -- T. Lenehen and J. C. McKeown
6. Changes in Balance Sheet Equation -- J. C. McKeown
7. Journalizing -- J. C. McKeown
8. Income Statement -- J. C. McKeown
9. Journalizing - Service and Merchandising Firms -- T. Lenehen and J. C. McKeown
10. Journalizing - Service Firm Only -- T. Lenehen and J. C. McKeown
11. Closing Entries -- T. Lenehen and J. C. McKeown
12. General Journal, Ledger -- T. Lenehen and J. C. McKeown
13. Adjusting Entries -- T. Lenehen and J. C. McKeown
14. Adjusting Entries II -- J. C. McKeown
15. Worksheets -- T. Lenehen and J. C. McKeown
16. Inventories -- J. C. McKeown
17. Special Journals -- T. Lenehen and J. C. McKeown
18. Terms of Sale -- T. Lenehen and J. C. McKeown
19. Inventory Methods -- J. C. McKeown
20. Temporary Investments -- J. C. McKeown
21. Bank Reconciliations -- T. Lenehen and J. C. McKoewn
22. Accounts Receivable -- J. C. McKeown
23. Notes and Interest -- T. Lenehen and J. C. McKeown
24. Fixed Assets I -- J. C. McKeown
25. Fixed Assets II -- J. C. McKeown
26. Long Term Liabilities (Effective Rate) -- J. C. McKeown
27. Accounting for Stockholder's Equity -- J. C. McKeown
28. Long Term Investments in Bonds (Effective Rate) -- J. C. McKeown
29. Funds Flow -- J. C. McKeown
30. Funds Statement -- J. C. McKeown
31. Introduction to Cost Accounting -- McKeown, et al.
32. Break-Even Analysis I -- McKeown, et al.

33. Cost Classification -- McKeown, et al.
34. Process Costing -- McKeown, et al.
35. Job Order Costing -- McKeown, et al.
36. Standard Costing I -- McKeown, et al.
37. Standard Costing II -- McKeown, et al.
38. Operational and Production Budgeting -- J. C. McKeown
39. Budgeting for Control -- J. C. McKeown
40. Non-Manufacturing Costs -- J. C. McKeown
41. Financing (Cash Budgeting) -- J. C. McKeown
42. Incremental Analysis -- J. C. McKeown
43. Compound Interest -- J. C. McKeown
44. Capital Budgeting -- J. C. McKeown
45. Long Term Liabilities (Straight Line) -- J. C. McKeown
46. Long Term Investments (Straight Line) -- J. C. McKeown
47. Cost vs. Equity -- J. C. McKeown
48. Partnerships -- George Trent

1. File name: Introduction to PLATO IV ecs:3278

2. Author: James C. McKeown
285 Commerce West
University of Illinois at Urbana-Champaign
217-333-4538

3. Objective: General instructions in the use of PLATO with specifics applying to accountancy.

4. Description: Introduction to PLATO IV - 5 parts

1. Review the functions of the keyboard.

2. Review the use of (mathematical) expressions.

3. Review the use of indexes and terms (how to reach course and lesson indexes; explanation of comments and bulletin board.

4. Terms and special keys you should know: TERM: "index" - to return to the index of the lesson you are in.
"comment" - to go to the lesson where you can write comments or read the bulletin board.
BACK1 - to go back to the beginning of the topic you are studying.
NEXT1 - also takes you to the lesson index.

5. Return to the Accountancy index

5. Student time : 20-30 minutes.

6. Grade level and subject area: Accountancy courses.

7. Special notes: PLEASE NOTE THAT the terms "index" and "calc" are available in all accountancy lessons, that expressions will be accepted in all lessons and that NEXT1 and BACK1 are also available in all lessons. These are described in part 4 above.

1. File name: Comments and Bulletin Board ecs: 800

2. Author: James C. McKeown, Associate Professor
285 Commerce West
University of Illinois at Urbana-Champaign
217-333-4538

3. Objective: To allow individual students to comment privately on the lessons. Bulletin board allows instructor to communicate with the class.

4. Description: Two sections:

1. Comments
2. Bulletin board

5. Estimated student time: 1 - 2 minutes

6. Grade level and subject area: Introductory accounting, university and community college

7. Lesson design: Instructors can access these comments through lesson "gone." After the instructor has read a comment from members of his or her class, he or she should delete the comment.

Students can access this lesson from any of the Accountancy lessons. To do so they press TERM and then type "comment".

1. File name: Accrual Concepts (lesson 47, replaces lesson 2) ecs: 3087

2. Author: James C. McKeown, Associate Professor
285 Commerce West
University of Illinois at Urbana-Champaign
217-333-4538

3. Objective: Explain the concepts of accrual basis accounting and give the students practice in learning when to recognize revenue and expenses

4. Description: 5 parts

a47accrual	1. Explanation of cash and accrual basis accounting.
b47expense	2. Problems on expense recognition, situations in which the student must decide if an expense should be recognized, Detailed explanations accompany both correct and incorrect answers.
b47revenue	3. Problem on revenue recognition, four situations in which the student must decide if revenue should be recognized.
b47revrec	4. Problem on partial delivery, one problem involving revenue recognition with partial delivery.
b47shlos	5. Problem on mobile bakery, revenue and expense recognition with relation to one month's operation of a business--incomplete.

5. Estimated student time: 15 - 20 minutes

6. Grade level and subject area: Introductory Accounting, University, and Community College

7. Special notes: This is a replacement lesson for material with the same lesson name.

1. File name: Classification of Accounts ecs: 1500

2. Authors:

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312-777-7942

James C. McKeown
Associate Professor
285 Commerce West
University of Illinois at Urbana-Champaign
217-333-4538

3. Objective: Recognition of the proper account classification for common transactions in accrual accounting

4. Description: Two parts:

a3clsacct
1. Introduction: definition of classifications - Assets, Liabilities, Capital. (No arrows)

b3first
2. Problem illustrating the classification of specific items as Current Asset, Fixed Asset, Other Asset, Current Liability, Long-term Liability, Owner's Equity, Revenue or Expense. (18 arrows)

5. Estimated student time: 10 - 20 minutes

b3rerun
Help available for the definition of classifications. Any missed items are re-presented again. # of arrows varies with # of correct answers.

6. Grade level and subject area: Introductory Accounting, university, and community college

7. Lesson Design: To be used with reading, classroom instruction, etc., provides only brief review.

Terms available:

calc: provides a calculator
index: enables the student to return to this lesson's index page.

1. File name: Classification and Normal Balances ecs: 1635

2. Authors:

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217-333-4538

3. Objective: To provide practice in recognizing proper accounts and making proper entries

4. Description: 2 parts

a4clsnbal	1. Review of definition of balance sheet classifications: Assets, Liabilities, and Owner's Equity; debits and credits. (No arrows)
b4clasquiz	2. Student is asked to classify specific accounts as either Current Assets, Fixed Assets, Other Assets, Current Liabilities, Long Term Liabilities, Owner's Equity, Revenue or Expense, and to decide whether these accounts normally have a debit or credit balance. (36 arrows)
b4rerun	3. Student must correctly answer those accounts he missed on the first attempt before he can complete the lesson. (# of arrows varies)

5. Estimated student time: 10 - 20 minutes

6. Grade level and subject matter: Introductory Accounting, University, and Community College

7. Special notes: Terms available:

Help: provides the definition of classifications (part 1).
Lab: provides information on normal balances (part 1).
Term: index available.

1. File name: Changes in Balance Sheet Equation ecs: 5305 (jbc)

2. Author: James C. McKeown, Associate Professor
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University of Illinois at Urbana-Champaign
217-333-4538

3. Objective: To provide review of the Balance Sheet Equation and the effect of specific events on Balance Sheet Accounts such as Cash, Inventory, Accounts Receivable and Payable, etc.

4. Description: 4 parts

a5bals	1.	Discussion of the Balance Sheet Equation, A = L + O.E. Definition of Cash, Accounts Receivable, Inventory, Equipment, Accounts Payable, Owner's Equity, Revenue, Expense Accounts. (No arrows)
b5destruct	2.	Destructo Co. problem: entering the effect of events on the firm's Assets, Liabilities and Owner's Equity. Student shows how specific events affect each classification (Assets, Liabilities, or Owner's Equity). PLATO provides the cumulative effect of the events. Feedback is provided for both correct and incorrect answers. (24 arrows)
b5blugoos	3.	Blue Goose Co. problem: entering the effect of events on specific accounts (i.e., cash, accounts receivable, invoices, etc.). Immediate feedback provided. (28 arrows)
b5flebiv	4.	Flebivite Co. problem: same as Blue Goose Co. problem except the accounts are not updated until all the events have been recorded. No feedback in this problem in order to give user a feeling for problems as they are normally presented and to reduce dependence on PLATO's feedback system. (28 arrows)

5. Estimated student time: 25 - 40 minutes

6. Grade level and subject area: Introductory Accounting

7. A. Design: BACK is provided for students to re-do a problem in Parts 2, 3, and 4 so the number of arrows encountered may vary from student to student. Students are <u>required</u> to repeat the Blue Goose problem if they make more than two errors. The constraint is relaxed by two additional permitted errors each time the student is required to repeat this problem.

7. B. Terms available:

1. Index - provides return to the lesson index.
2. Def - provides the definitions in part 1.
3. Calc - provides a calculator.

Expressions are accepted.

1. File name: Journalizing ecs: 5692

2. Author: James C. McKeown, Associate Professor
285 Commerce West
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217-333-4538

3. Objective: To provide a brief review of T accounts, debits, credits; practice making journal entries in order to see how transactions effect the balance sheet account

4. Description: 5 parts

a6Taccts
b6drcrquiz
b6taccquiz
b6fpquiz
a6revexp
b6transqz
b6balshe

1. Use of T accounts - explanation of T accounts and debits and credits; a quickie quiz to access student understanding of debits and credits.
2. Dunce Corporation problem: entering events into T accounts. Student prepares journal entries which are posted to T accounts. Periodically student summarizes T account and checks balance of equation.
3. Discussion of revenue and expense. Definition of Revenue and Expense and explanation of the relationship of revenue and expenses to owner's equity and debits and credits.
4. Jyp Co. Problem - entering events into accounts. "Quickie quiz" on effect of sales on a company's accounts, but information is provided on the effect of transactions as the problem progresses.
5. Ryte Onn Company problem: Financial position statements with revenue and expense accounts. Student shows which balance sheet accounts are affected by various transactions. Students are required to repeat this problem if they make more than two errors. The type of error, i.e., wrong account, wrong sign, is evaluated. Each subsequent time the student is required to repeat the area the constraint is relaxed by two additional errors.

5. Estimated student time: Approximately one hour

6. Grade level and subject area: Introductory Accounting, University, and Community College

7. Special notes: Includes access to a review of the lesson on Balance Sheet Equation in this lesson index.
Help: provides Balance Sheet Equation and shows the effect of a debit or credit on any part of the equation.
Back: allows student to redo a problem in part 5.
Terms: index and calc available. Expressions are accepted.

1. File name: Income Statement ecs: 2024

2. Author: James C. McKeown, Associate Professor
285 Commerce West
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217-333-4538

3. Objective: To teach the proper form and components of an income statement

4. Description: 3 parts

b7incst	1. This problem provides the elements of an income statement. The student must supply the correct captions and build a complete income statement in proper form. The student cannot progress from one part to the next until he has provided the correct answer. Immediate feedback is provided if an answer is incorrect.
a7help	2. Help unit provides a sample income statement.
a7instruct	3. Data - provides detailed instructions.

5. Estimated student time: 30 - 45 minutes

6. Grade level and subject area: Introductory Accounting, Community College, and University

7. Special notes: Learning the procedures for working this problem may provide some difficulty.
Area commands collect time spent in help and instructions as well as working the problem.
Terms: index and calc available. Expressions are accepted.

1. File name: Journalizing - Service and Merchandising Firms ecs: 3411

2. Authors:

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3. Objective:
   1. To provide understanding of the entries necessary for general journal transactions.
   2. To provide understarding of some of the different types of general journal transactions encountered in a service type firm and a merchandise firm.

4. Description: 3 parts

a8sjenacct	1. Introduction.
b8servje	2. Service entries - journalizing transactions for a service organization using numbered accounts. A trial balance is updated after each entry.
b8mjenacct	3. Merchandising entries - PLATO displays trial balance after @ entry jounalizing transactions for a merchandising firm.

5. Estimated student time: Approximately 30 minutes for each section

6. Grade level and subject area: Introductory Accounting, University, and Community College

7. Special notes: Terms available

   Data - provides the list of available accounts.
   Lab - shows the effect of the journal entries on a trial balance.
   Term - index + calc available.
   Expressions are accepted.

1. File name: Journalizing - Service Firm Only ecs: 3411

2. Authors:

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3. Objective: 1. To provide understanding of the entries necessary for general journal transactions in a service-type firm.
** This lesson repeats the first half of the lesson titled "Journalizing - Service and Merchandising Firms."

4. Description: 2 parts

a4sjenacct 1. Introduction.
b4servje 2. Service entries - journalizing transactions for a service organization using numbered accounts. A trial balance is updated after each entry.

5. Estimated student time: Approximately 30 minutes

6. Grade Level and subject area: Introductory Accounting, University, and Community College

7. Special notes: Terms available

Data - provides the list of available accounts.
Lab - shows the effect of the journal entries on a trial balance.
Term - index + calc available.
Expressions are accepted.

1. File name: Closing Entries ecs: 3061

2. Authors:

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3. Objective: To provide practice in making closing entries in both a service and a merchandising organization

4. Description: 4 parts

a9clossv	1. Explanation of closing entries.
b9servCE	2. Exercise - a problem which provides practice closing Revenue and Expense accounts to Income Summary and closing Capital accounts for a service firm.
a9closem	3. Explanation of closing entries for a merchandise firm.
b9mrchCE	4. Exercise - a problem closing a merchandising business, includes inventories.

5. Estimated student time: 30 - 40 minutes

6. Grade level and subject area: Introductory Accounting, University, and Community College

7. Special notes: Expressions are accepted.
Terms: index and calc are available.

1. File name: General Journal, Ledger ecs: 3370

2. Authors:

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3. Objective: To provide practice journalizing transactions and preparing an income statement from resultant trial balance, journalizing closing entries and preparing a balance sheet

4. Description: 1 part

b10ledger 1. The student is given the instructions necessary to make journal entries and prepare a resulting income statement. Problem data is provided on the following page or any problem with initial account balances of zero can be used.

5. Estimated student time: Could be quite lengthy depending on skill of the user.

6. Grade level and subject area: Introductory Accounting, University, and Community College

7. Special notes: Requires a problem to be used in conjunction with the lesson. Any problem can be used as long as the initial account balances are zero. Entries are saved <u>if</u> a student presses shift stop twice when leaving the lesson. If, however, they go to another lesson (even the comment unit) their entries will be destroyed.

Labl - returns student to the instructions
Back - revokes the last action taken
Shift help - will remove an entire entry before it is posted
Lab - posts the entry
Help - provides a list of accounts
Data - to see ledger, journal, trial balance, or exit
Terms - index and calc are available
Expressions are accepted.

PROBLEM DATA FOR PLATO LESSON 10:
GENERAL JOURNAL AND LEDGER

For the purposes of this problem you are to assume that you are opening a new business--a laundry. Use the current month as required and the number to the left of the transaction as the date.

TRANSACTIONS:

1. You invest a building (worth $15,000), land (worth $5,000), a truck (worth $3,000), and $8,000 cash in the business.

2. You rent an adjacent building for storage. Rent is $500/month. You pay 3 months rent now.

3. You purchase $15,000 worth of equipment, paying $1,000 cash and signing a note for the balance.

6. Cash receipts from the first week's sales are $850. Services performed on credit total $420.

15. You pay your employees $670 in wages, and withdraw $250 for your personal use.

16. You purchase $550 worth of store supplies on account.

17. Collections from customer on account total $120.

18. Place an ad in the local newspaper. Cost - $175 cash.

23. You send out checks for the supplies purchased on the 16th, and for one-quarter of the outstanding balance on the note.

29. Received and paid utility bill for $775.

LAST DAY OF MONTH:

Unrecorded sales include $1,800 for cash, $1,200 on credit. Employees have earned $550 in wages, but will not be paid until next week. One month's rent has expired.

Required: Follow the instructions given in the lesson.

1. File name: Adjusting Entries ecs: 4340

2. Authors:

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3. Objective: To familiarize students with adjustments and give them practice in making adjusting entries

4. Description: 2 parts

alladjent blielemaje	1. Explanation of adjusting entries and problems. Requires students to make simple adjusting entries. Missed types of entries are re-presented.
blladvadje blladvadjem	2. Requires students to make more difficult adjusting entries.

5. Estimated student time: 30 - 45 minutes

6. Grade level and subject area: Introductory Accounting, University, and Community College

7. Special notes:

Help: provides some accounts commonly used in adjusting entries. Use of the key may change some of the amounts required in the entries.
Terms: index and calc are available.
Expressions are accepted.
If the credit amount is specificied correctly 3 consecutive times, it will be supplied from then on. Consequently the number of arrows will vary for different students.

1. File name: Adjusting Entries II ecs: 4246

2. Author: James C. McKeown, Associate Professor
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3. Objective: To provide practice in making various kinds of adjusting entries

4. Description: Part I consists of instructions for the two problems which follow in Part 2 and Part 3. In each of these problems the
a12adjent2 student must make a series of adjusting entries as he would when closing the accounts for the end of an accounting period.
b12probl A comparison of his account balances with the correct account balances is shown when he has completed all the adjusting
b12prob2 entries. At this point, an explanation of the correct method of arriving at any account is provided on request.

5. Estimated student time: 45 minutes to 1 hour

6. Grade level and subject area: Introductory Accounting, University, and Community College

7. Special notes: These problems require the student to make all the adjusting entries before any feedback is provided.
Back: revokes the last action taken.
Shift Help: removes the entire current entry before it is posted.
Lab: posts the entry.
Data: provides other options, i.e., (1) journal page, (2) trial balance, (3) all additional information, (4) compare adjusted balances in part 1 to correct figures, (5) review the instructions, (6) look at list of account titles.
Terms: index and calc available. Expressions are accepted.

1. File Name: Worksheets ecs: 2506

2. Authors: Thomas Lenehen
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3. Objective: To provide students with practice in using a worksheet

4. Description: 3 parts

a13worksht	1. Introductory material: Review of the form and purpose of a worksheet.
b13basicws	2. Worksheet 1: Student makes adjusting entries on worksheet; then closes adjusted trial balance to income statement and balance sheet. Illustrative income statements and balance sheets are prepared by PLATO from the worksheet.
b13WS2	3. Worksheet 2: Student must also extend each account to the adjusted trial balance and then to the income statement or balance sheet. Illustrative income statements and balance sheets are prepared by PLATO from the worksheet.

5. Estimated student time: 30 - 45 minutes

6. Grade level and subject area: Introductory Accounting, University, and Community College

7. Special notes:

Help: provides an explanation of adjusting entries in part 1.
Terms: calc and index available.
Expressions are accepted.

1. File name: Inventories ecs: 2601

2. Author: James C. McKeown, Associate Professor
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3. Objective: To clarify the difference between perpetual and periodic inventories, to illustrate the effect of errors in inventory on cost of goods sold and net income.
Parts 2 and 3 - To test understanding of the relationship between various elements in an income statement.

4. Description: 4 parts

a14perinv b14perinv	1. Perpetual Inventory - Explanation of difference between periodic and perpetual inventory.
b14ISprb	2. Income Statement - A problem set in which the student fills in the missing parts of an income statement.
b14ISprob2	3. Income Statement - A problem set similar to part 2 except that the information is not supplied in the income statement format.
b14errinv	4. The student is asked to determine the effect of various errors in inventory on the cost of goods sold and net income.

5. Estimated student time: 10 - 15 minutes for Parts 1 and 4, 10 - 15 minutes for Parts 2 and 3

6. Grade level and subject area: Introductory Accounting, University, and Community College

7. Special notes: Help is available in Parts 1 and 4, but not in 2 and 3.
Terms: index and calc available. Expressions are accepted.

1. File name: Special Journals ccs: 1500

2. Authors:

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3. Objective: To review various special journals and to give students practice in classifying events using these journals

4. Description: 4 parts

a15sj
b15dri111
b15dri112
b15dri113
b15dri114

1. Journals for simple entries - review of various special journals and their uses. Sales, purchases, cash receipts, cash disbursements. The student is asked to classify twenty specific examples in the various journals.
2. Journals for Simple Entries (timed) - Student makes same twenty classifications in a timed situation.
3. Journals for realistic entries - Student is again asked to classify twenty examples in various journals.
4. Journals for realistic entries (timed) - Part 3 is repeated in a timed sequence.

5. Estimated student time: 5 - 10 minutes

6. Grade level and subject area: Introductory Accounting, University, and Community College

7. Special notes: Timed sections allow students to adjust the time limits within a fixed range.
Terms: calc and index are available.

1. File Name: Terms of Sale ecs: 3894

2. Authors:

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3. Objective: To familiarize student with various terms of sale and allow them to compute invoice price discounts and freight charges

4. Description: 6 parts *

al6terms	1. Review of the terms of sale. F.O.B.,C.O.D., No Return.
bl6crterms	2. Review credit terms - trade discounts and buyer's cost are discussed.
al6cashdis bl6cashdis	3. Review cash discounts. Discussion of cash discounts and buyer's and seller's entries.
bl6trddis	4. Review trade and cash discounts together.
bl6fobprob	5. Find out who is responsible for freight charges.
bl6cumdril	6. Consolidation of above topics.

5. Estimated student time: 30 - 45 minutes

6. Grade level and subject area: Introductory Accounting, University, and Community College

7. Special notes: Sections 2-6 include some short problems.
Terms: calc and index are available.
Expressions are accepted.

*These areas were changed during the first semester. The original two areas were replaced by four. The information here is presented as the areas were originally divided but in the future will be recorded in four different areas.

1. File name: Inventory Methods ecs: 3526

2. Author: James C. McKeown, Associate Professor
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3. Objective: A brief review of inventory evaluation methods through the presentation of several problems in each section

4. Description: 3 parts

b171ifiwa	1.	LIFO, FIFO, Weighted Average. Problems only, no instructional material unless student can not get the answer after 2 tries. Then he is guided through the solution step by step with accompanying explanations.
b17grosspr	2.	Gross Profit Method problems. If the student is unable to give the correct answer, he is shown how to calculate ending inventory using the gross profit method.
b171cm	3.	Lower of Cost or Market includes a detailed explanation when user provides a wrong answer. If you miss any in a set of 5 problems then you are given a different set. The student should understand the concept thoroughly if he finishes the problem with no errors.

5. Estimated student time: 30 - 45 minutes

6. Grade level and subject area: Introductory Accounting, University, and Community College

7. Special notes:

Help - provides a calculator in part 1.
Expressions are accepted.
Terms - calc and index are available.

1. File name: Temporary Investments ecs: 4914

2. Author: James C. McKeown, Associate Professor
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3. Objective: To review or teach initial recording of temporary investments, recording revenue from temporary investments, valuation of temporary investments, disposition of temporary investments.

4. Description: 7 parts

a18tempinv	1. Discussion of Temporary Investments.
b18acq	2. Simple Acquisition problem (N.D. Cysive Corp.).
b18acqint2	3. Acquisition and interest payment (Kon Tiki Boat Co.).
b18acqint3	4. Acquisition between interest dates (Able Co.).
b18acqdsp	5. Acquisition interest receipt, and resale of temporary investments (Cancer Corp.).
b18sale	6. Sale of temporary investments between interest payment dates (Benn E. Fishel Co.).
b18sum	7. Summary problem (Nat Churrell Co.) - # of errors is recorded and the student is asked to repeat the problem if he makes too many mistakes.

5. Estimated student time: 45 minutes to an hour.

6. Grade level and subject area: Introductory Accounting, University, and Community College.

7. Special notes: The problems 2-6 present in a sequential fashion the different aspects of the acquisition and sale of a temporary investment. Part 7 presents a summary problem involving all the steps learned in the previous problems and allows the student to test his understanding of temporary investments.
Expressions are accepted.
Term calc available.
Shift Next or term: index returns students to the lesson index.
Back in parts 2-7 enables the student to repeat the problem presented with different amounts involved.

1. File name: Bank Reconciliations ecs: 4309

2. Authors:

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3. Objective: This lesson presents only problems to be worked. It should be used after a discussion or reading of material on Bank Reconciliations.

4. Description: 3 parts

b19bankrec	1. Reconciliation problem with information all on one page. No instructional material is presented prior to the problem. Help is given after 2 incorrect responses.
b19optrec1	2. Optional problem (1): an (easy) bank reconciliation.
b19optrec2	3. Optional problem (2): a (less easy) bank reconciliation.

5. Estimated student time: Part 1 requires 5 - 10 minutes, Part 2 requires 15 - 20 minutes, and Part 3 requires 15 - 20 minutes.

6. Grade level and subject area: Introductory Accounting, University, and Community College.

7. Special notes: When doing the optional problems, the student uses the data key as a source of the records he would have available in a real situation. These include (1) the last month's reconciling data, (2) cash disbursements journal, (3) bank statement, (4) cash receipts journal, (5) cash account page in General Ledger. Hints and helps (as a last resort) are also available.
Terms: index and calc are available. Expressions may be used.

1. File name: Accounts Receivable ecs: 4220

2. Author: James C. McKeown, Associate Professor
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3. Objective: To teach methods of handling some of the problems that occur in the area of accounts receivable: in particular estimating uncollectable receivable, writing off uncollectable accounts, recording collections of previously written-off accounts and aging accounts receivable.

4. Description: 12 parts

a20accrec	1.	Introduction to accounts receivable: objectives
a20baddebt	2.	Definition of bad debt losses
a20estcrs a20help	3.	Estimating bad debt expense from credit sales. Help provides an example of this method.
a20allow	4.	Why an Allowance Account? Help provides a discussion of control and subsidiary accounts.
b20estcrs	5.	Exercises - bad debts estimation from credit sales
b20estns	6.	Bad debts estimation from net sales - both cash and credit problems
a20estbs	7.	Bad debts estimation based on Balance Sheet
a20aging	8.	Example - Aging Accounts Receivable: shows how accounts receivable are aged.
b20aging	9.	Exercise - Aging Accounts Receivable
b20drill	10.	Exercise - bad debts expense estimation using the various methods described above. 85% oks on first try required to complete the drill. Lab provides another set if user chooses.
a20writoff	11.	Writing off uncollectable accounts
b20writoff	12.	Exercise - writing off uncollectable accounts.

5. Special Notes: Back available to see previous display. Shift next and term index return you to lesson index.

1. File name: Notes and Interest ecs: 5169

2. Authors:

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3. Objective: To familiarize student with recording notes and calculating and recording interest and discounts

4. Description: 13 parts

a2lnotint	1.	Introduction to notes - brief
a2lintcalc	2.	Formula for calculating simple interest
b2lintcalc	3.	Interest calculation exercise (years, months) Help - review of calculation formula
a2lcalcday	4.	Calculating interest in days
b2lcalcday	5.	Interest calculation exercise (days) Help - review of calculation formula (in days)
a2lentries	6.	Entries for notes and interest. Original note, interest payment, and note repayment are discussed from both the borrower and lender's point of view.
b2lborrent	7.	Exercise - entries for borrower Help - sample entries for borrower
b2llendent	8.	Exercise - entries for lender Help - sample entries for lender
a2ldiscnt	9.	Discounting notes - explanation
a2ldiscalc	10.	Discounting calculation
a2ldisent	11.	Discounting entries
b2ldiscalc	12.	Exercise - Discounting calculation. Help available shows previous unit.
b2ldiscent	13.	Exercise - Discounting entries. No help available.

5. Estimated student time: 45 minutes to 1 hour

6. Grade level and subject area: Introductory Accounting, University, and Community College

7. Special notes: This lesson looks very long but some of the sections are quite brief.
Expressions are accepted.
Shift next and term: index return student to the lesson index
Term calc available.

1. File name: Fixed Assets I ecs: 5784

2. Author: James C. McKeown, Associate Professor
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3. Objective: To review recording of the acquisition of fixed assets and the major methods of depreciating them

4. Description: Eleven parts:

a22fxdast	1.	Definition of fixed assets.
a22fatype	2.	Major types of fixed assets -- definition of tangible and intangible fixed assets.
a22faclass	3.	Determining classification of fixed assets -- land, building, equipment, etc.
a22costing b22costing	4.	Determining cost of fixed assets -- a brief explanation and a problem applying the principle of fixed asset cost determination.
a22costexp b22costexp	5.	Handling of costs after acquisition -- criteria for the capitalization of costs and a problem applying the criteria.
a22deprec	6.	Depreciation -- explanation of difference between depreciation, depletion, and amortization; purpose and method of recording depreciation; explanation of net book value.
a22depcalc	7.	Computation of depreciation -- explanation of the four major depreciation methods, salvage value and estimated life.
b22stline	8.	Straight line depreciation -- computation method and a problem. If the student makes too many mistakes, he will be asked to do a similar problem.
b22produc	9.	Production method of depreciation -- computation method and a problem. If the student makes too many mistakes, he will be asked to do a similar problem.
b22syd	10.	Sum of the Years' digits -- computation method and a problem. If the student makes too many mistakes, he will be asked to do a similar problem.
b22ddb	11.	Uniform rate on declining balance method -- computation method and a problem.

5. Estimated student time: approximately one hour

6. Grade level and subject area: Introductory Accounting, university and community college

7. Lesson design: The terms index and calc are available.
Expressions are accepted.

1. File name: Fixed Assets II ecs: 4650

2. Author: James C. McKeown, Associate Professor
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3. Objective: To complete the review of fixed assets begun in part I; specifically to teach the various aspects involved in the disposal of an asset

4. Description: Eight parts:

a23retire	12.	Disposal of fixed assets -- an explanation of what constitutes disposal and the actions which an accountant must take upon disposal of an asset.
a23salefa	13.	Sale of fixed assets -- example, explanation of a sale for cash or an exchange for a dissimilar asset. Help provides an example of scrapping an asset.
b23retire	14.	Sale of fixed assets -- exercise, two problems requiring the student to make the correct entries for the sale of a fixed asset at a gain and at a loss.
a23trade	15.	Trade-in of fixed assets -- a discussion of the determination of the value of a trade-in (Accounting Principles Board Opinion #29).
b23trade2	16.	Trade-in of fixed assets -- exercises, three problems requiring the student to find the cost at which a new machine would be recorded. The student must decide whether to use fair market value (given) or net book value (derived). Help is available. Lab provides a scratch space for calculations and saves the result.
b23tradent	17.	Trade-in of fixed assets -- entries, one problem which requires the student to make both the calculations and entries necessary for the trade-in of a fixed asset. Lab provides a similar problem and Data provides the calculator.
b23deplet	18.	Depletion -- an explanation and an example of the calculation method. One short problem.
b23amort	19.	Amortization -- an explanation of amortization and a brief problem illustrating the calculation of amortization expense.

5. Estimated student time: approximately 45 minutes

6. Grade level and subject area: Introductory Accounting, university and community college

7. Lesson design: Includes the index for Fixed Assets I. The terms index and calc are available.
Expressions are accepted.

1. File name: Long Term Liabilities (Effective Rate) ecs: 7806

2. Author: James C. McKeown, Associate Professor
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3. Objective: To develop an understanding of the reasons for discount and premium and the methods of calculating amortization and accounting for premium and discounts in relationship to the issuance of long term liabilities. The effective rate method of calculating amortization is used.

4. Description: Nine parts:

a241tintro	1.	Review Introductory Material - a general discussion of the purpose of accounting for long term liabilities is to be held in class. No material is presented on PLATO.
a241tliaba	2.	Review discussion of reasons for premium or discount - HELP provides analogy for explanation, BACK is available to review preceding displays, and HELP provides an explanation of how to compute discount or premium.
a24discoun	3.	Review Discussion of Accounting for Discount - entries to record interest expense and discount amortization are discussed. HELP provides a discussion of the computation of discount amortization, using the effective rate method.
b24amortds	4.	Amortization of Discount - exercise. The problem requires the student to find cash paid for interest, amount of amortization, interest expense, and book value for two periods. LAB is provided to change the order of calculation and to go to a third period if the student desires. Student can also choose to do a similar problem.
a24premium	5.	Review Discussion of Accounting for Premium - the entries and accounts involved in accounting for premium amortization* are discussed. An Amortization Schedule is shown. (HELP provides a step-by-step construction of this schedule.) *HELP provides a discussion of the computation of premium amortization, using the effective rate method
b24amortpr	6.	Amortization of Premium - exercise. The problem is similar to part 4 except that a premium is amortized. The same LAB options are available as in part 4.
b24amortdp	7.	Amortization of Premium or Discount - a problem which is similar to those in parts 4 and 6 except that student must determine whether to amortize a premium or a discount. The same LAB options are available.
a24premrev	8.	Review Premium Example - retirement of a bond before maturity is discussed.

b241tdprob 9. Do a problem - student calculates interest and discount amortization. Then he is asked to make the correct entries to retire the bond before maturity. The number of errors made is accumulated and given student at the end of the problem. BACK is available to redo the problem.

5. Estimated student time: 45 - 60 minutes

6. Grade level and subject area: Introductory Accounting, University, or Community College.

7. Special notes: The terms index and calc are available.
Expressions are accepted.
BACK is available in all the discussion areas and some problem areas.
This lesson and the one titled long term investments are very similar except for the introductory material in part 1. If you used the other lesson, you will probably not want to use this one, except for the first part and/or to emphasize the difference in account names.

1. File name: Accounting for Stockholder's Equity ecs: 5348

2. Author: James C. McKeown, Associate Professor
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3. Objective: To teach the student how to make proper entries for stock issuance under various conditions, i.e., the sale of stock for cash and other assets, the sale of common and preferred shares, the sale of shares at par value or premium

4. Description: 9 parts:

a25stockeq	1.	Introduction to accounting for stockholders' equity, statement of objective.
b25salesub	2.	Subscription for stock -- examples of the hournal entries necessary for the subscription sale of both common and preferred stock are given. Students are then asked to make the correct journal entries.
a25salexs	3.	Sale of stock without subscription -- an example of the journal entry necessary for the cash sale of stock without subscription.
b25salexs	4.	Exercise -- sale of stock -- a short quiz. Results are given and the student asked to repeat the exercise if he makes too many mistakes.
a25prem b25prem	5.	Premium on stock -- explanation of par value, no-par value, stated value, accounting for stock issued at a premium. Also sale of stocks for other assets.
b25div	6.	Dividends -- accounting for declaration and payment of dividends.
c25cumquiz	7.	Cumulative quiz on entries for stockholders' equity. No help available.
a25treastk	8.	Treasury Stock -- explanation of treasury stock and the cost method treatment of treasury stock transactions. If the student misses two or less he can go on. If he missed three or four, he repeats the test. If he misses more than four, he must repeat the lesson.
b25treastk	9.	Entries for Treasury Stock Transaction -- an exercise requiring the student to make the correct entries for the purchase and sale of treasury stock.

5. Estimated student time: one hour

6. Grade level and subject area: Introductory Accounting, University and Community College

7. Lesson design: The terms index and calc are available. Expressions are accepted.

1. File name: Long Term Investments in Bonds (Effective Rate) ecs: 7714

2. Author: James C. McKeown, Associate Professor
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3. Objective: To develop an understanding of the reasons for discount and premium and the methods of calculating amortization and accounting for premium and discounts in relationship to long term investment in securities. The effective rate method of calculating amortization is used.

4. Description: Nine parts:

a26inintro	1.	Review of introductory material - definition and examples of long term investments. Further discussion of this lesson is limited to long term investment in securities.
a26ltliaba	2.	Review discussion of reasons for premium or discount - HELP provides analogy for explanation, BACK is available to review preceding displays, and HELP provides an explanation of how to compute discount or premium.
a26discoun	3.	Review Discussion of Accounting for Discount - entries to record interest expense and discount amortization are discussed. HELP provides a discusssion of the computation of discount amortization, using the effective rate method.
b26amortds	4.	Amortization of Discount - exercise. The problem requires the student to find cash paid for interest, amount of amortization, interest expense, and book value for two periods. LAB is provided to change the order of calculation and to go to a third period of the student desires. Student can also choose to do a similar problem.
a26premium	5.	Review Discussion of Accounting for Premium - the entries and accounts involved in accounting for premium amortization* are discussed. An Amortization Schedule is shown. (HELP provides a step-by-step construction of this schedule.) *HELP provides a discussion of the computation of premium amortization, using the effective rate method.
b26amortpr	6.	Amortization of Premium - exercise. The problem is similar to part 4 except that a premium is amortized. The same LAB options are available as in part 4.
b26amortdp	7.	Amortization of Premium or Discount - a problem which is similar to those in parts 4 and 6 except that student must determine whether to amortize a premium or a discount. The same LAB options are available.
a26premrev	8.	Review Premium Example - retirement of a bond before maturity is discussed.

b261tdprob 9. Do a problem - student calculates interest and discount amortization. Then he is asked to make the correct entries to retire the bond before maturity. The number of errors made is accumulated and given student at the end of the problem. BACK is available to redo the problem.

5. Estimated student time: 45 - 60 minutes

6. Grade level and subject area: Introductory Accounting, University or Community College

7. Special notes: The terms index and calc are available.
Expressions are accepted.
BACK is available in all the discussion areas and some problem areas.
This lesson and the one titled long term liabilities are very similar except for the introductory material in part 1. If you used the other lesson, you will probably not want to use this one, except for the first part and/or to emphasize the difference in account names.

1. File name: Funds Flow ecs: 3803

2. Author: James C. McKeown, Associate Professor
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3. Objective: To develop the reasons for the Statement of Funds Flow, to explain what funds mean in this context, and to illustrate how the statement is constructed and how it should be interpreted.

4. Description: Six parts:

a27fundflow	1.	Introduction - statement of purpose and the importance of funds flow.
a27fundpur	2.	Need for funds statements - an alternative method for evaluating the performance of a company.
a27funddef	3.	Definition of funds - a collection of accounts of a liquid nature; i.e., Cash, Net Working Capital, Net Quick Assets. Specifically used here as Net Working Capital.
a27fndtran	4.	Analysis of individual transactions' effect on funds - classification of transactions into three different types; fund, non-fund, and mixed.
b27fndprob	5.	Exercise in transaction analysis - the student is asked to determine the accounts involved in a series of transactions; whether the accounts are Fund or Non-Fund Accounts and whether the transaction increases or decreases the Fund. (Fund is defined as Net Working Capital.)
a27short	6.	Explanation of short-cut method for preparing funds statements. The net income figure provides the basis for the source of funds. It is adjusted by adding back expenses not using Funds and subtracting revenues which were not sources of Funds. A sample statement of source and application of Funds is shown.

5. Estimated student time: 45 - 60 minutes

6. Grade level and subject area: Introductory Accounting, university, and community college.

7. Special notes: The term index is available.

1. File name: Funds Statement ecs: 7828

2. Author: James C. McKeown, Associate Professor
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3. Objective: To teach the students the process of collecting and summarizing information in order to present a meaningful Funds Statement.

4. Description: Five parts:

a28fund2	1. Introduction - brief, main explanation in previous lesson on Funds Flow.
a28statmnt	2. Example preparation of worksheet and funds statement - from a Statement of Changes in Working Capital, a Comparative Balance Sheet for a two year period and some additional information. LAB takes student to part 3.
b28finpos	3. Exercise - preparation of statement of changes in financial position. PLATO assists student in step by step preparation of the statement.
b28fwrksht	4. Exercise - prepartion of funds worksheet. PLATO assists student in step by step preparation of the funds worksheet. HELP and DATA available.
b28statmnt	5. Exercise - preparation of funds statement. Student sets up the funds statement in proper form. HELP provides a sample statement and the pertinent parts of the worksheet prepared in part 4.

5. Estimated student time: 1 hour.

6. Grade level and subject area: Introductory Accounting, University, and Community College.

7. Special notes: The terms index and calc are available.
Expressions are accepted.
Students may want to write down the additional facts given with the 2 year Comparative Balance Sheet in part 3.
They may also want to make a note of the amounts involved in the sources and applications of funds developed in part 4.
They can access this information with a data key but noting the basic amounts may save some time shifting back and forth between the data and the exercises.

1. File name: Introduction to Cost Accounting ecs: 6158

2. Author: James C. McKeown, Associate Professor*
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3. Objective: To provide a review of cost accounting information previously covered in other courses and to extend the material on cost accounting beyond what is covered in the classroom.

4. Description: Eight parts: An outline of the major subjects covered in this discussion of cost accounting.

a29cost	1. Financial accounting compared to managerial accounting - an explanation of the use and relationships of the two systems.
a29plan	2. Planning - a discussion of the use of accounting information by the manager to control operations.
a29def	3. Definition of costs - a discussion of costs as the sacrifice of economic resources.
a29class	4. Control - a discussion of the use of cost classification for purposes of control.
a29fxdcost	5. Fixed Costs - a definition and discussion of fixed costs.
b29fxdcost	6. Fixed costs exercise - student determines the fixed costs for various ranges of output.
a29relrng	7. Constant cost assumption (for fixed cost) - a discussion of the relevant range of operation.
a29variabl	8. Variable costs - a discussion of variable costs and the construction of cost curves using both fixed and variable costs.

5. Estimated student time: 45 minutes.

6. Grade level and subject area: Introductory Accounting or cost accounting; University and Community College.

7. Special notes: The terms index and calc are available. Expressions are accepted.

* The original material for this lesson was written under the supervision of Professor H. M. Schoenfeld of the Department of Accountancy of the University of Illinois at Urbana-Champaign. Some revision in material and programming done by James C. McKeown.

1. File name: Break-Even Analysis I ecs: 4478

2. Author: James C. McKeown, Associate Professor*
285 Commerce West
University of Illinois at Urbana-Champaign
217-333-4538

3. Objective: To review break-even analysis and to show how cost and revenue curves are used in managerial decision making.

4. Description: Nine parts:

a30begraph	1.	The Breakeven Graph.
a30bepoint	2.	Breakeven Points in Units - "Breakeven Point" equation and "Contribution Margin" equation are developed.
b30bepoint	3.	Contribution Margin Equation - student works 3 problems to find breakeven point using both the "Breakeven Point" equation and the "Contribution Margin" equation.
a30cmratio	4.	Contribution Margin Ratio - development of the equation.
b30be$	5.	Breakeven Point in Dollars - includes two problems using the contribution margin ratio.
b30profit	6.	Breakeven Problems with non-zero Profit Term - explanation and two short problems.
a30stepcst b30stepcst	7.	Breakeven Analysis with Step Costs - explanation and three short problems.
b30mgtprobs	8.	Breakeven Analysis for Management Decision Making - four problems illustrating the use of breakeven analysis to make management decision. LAB provides a similar problem for each of the four problems.
a30review	9.	Review of basic premises of Breakeven Point Analysis.

5. Estimated student time: Approximately 45 minutes.

6. Grade level and subject area: Introductory Accounting, managerial or cost accounting.

7. Special notes: The terms index and calc are available.
Expressions are accepted.

* The original material for this lesson was written under the supervision of Professor H.M. Schoenfeld of the Department of Accountancy of the University of Illinois at Urbana-Champaign. Some revision in material and programming done by James C. McKeown.

1. File name: Cost Classification ecs: 1585

2. Author: James C. McKeown, Associate Professor *
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217-333-4538

3. Objective: To analyze cost classification by designating costs according to the way in which they can be allocated to the product.

4. Description: Two parts:

a3lmfgrev	1. Manufacturing and Non-manufacturing Costs - a brief discussion.
a3ldircost	2. Direct and Indirect Costs - a brief discussion.

5. Estimated student time: 10 - 15 minutes.

6. Grade level and subject area: Introductory Accounting.

7. Special notes: The term index is available.

* The original material for this lesson was written under the supervision of Professor H.M. Schoenfeld of the Department of Accountacy of the University of Illinois at Urbana-Champaign. Some revision in material and programming done by James C. McKeown.

1. File name: Process Costing ecs: 7098

2. Author: James C. McKeown, Associate Professor*
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217-333-4538

3. Objective: A review of the product costing aspects of cost accounting as used for inventory valuation and income determination and as a basis for pricing.

4. Description: Nine parts:

a32pjocos	1. Comparison of Process Costing and Job Order Costing - discussion and two student response exercises. HELP available - takes student to previous display of information.
a32dmcon	2. Direct Materials and Conversion Costs - conversion costs are here considered as direct labor and overhead. Student works two problems to find per unit direct material and conversion costs.
a32equivu	3. Definition of Equivalent Units - discussion of equivalent units with illustrative problems provided requiring the calculation of equivalent units.
a32horngrn	4. Five Step Approach to Process Costing Problems - an organized solution approach to process costing (Horngren).
b32waldept	5. Problems with one Production Department - weighted average method is used to value beginning in-process inventories.
b32transin	6. Transferred-In Costs - two or more departments, both with beginning and ending inventories are considered.
b322depts	7. Problem with two Production Departments (no beginning work in-process inventories). TERM-help takes student to part 5 for review. DATA provides the problem information. HELP provides review of Horngren's 5 step solution approach.
b322dnobeg b322dbegin	8. Problem with two Production Departments (with beginning in-process inventory). DATA and HELP keys are again available.
b322dpt2mo	9. Problems with two Production Departments for two months (both with beginning in-process inventories). DATA and HELP keys are again available.

5. Estimated student time: 1 - 1 1/2 hours.

6. Grade level and subject area: Introductory Accounting, cost or managerial accounting; university or community college.

7. Special notes: The terms index and calc are available. Expressions are accepted.

The student will find it very helpful to use a scratch paper on which to note the initial problem information and to add pertinent facts as they are developed. This will save him considerable time in solving the problems especially in parts 7, 8, and 9.

* The original material for this lesson was written under the supervision of Professor H.M. Schoenfeld of the Department of Accountancy of the University of Illinois at Urbana-Champaign. Some revision in material and programming done by James C. McKeown.

1. File name: Job Order Costing ecs: 6917

2. Author: James C. McKeown, Associate Professor*
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217-333-4538

3. Objective: To review the elements of job order costing and to give the student practice applying overhead and making the account entries involved in job order costing.

4. Description: Eight parts:

a33jocint	1. Introduction - review of process costing and job-order costing and their uses.
a33mdlmoh	2. Costs associated with Job-Order Costing - direct materials, direct labor and manufacturing overhead costs and their accumulation on job order cost sheets are discussed.
a33joentry	3. Accounts (and entries) used in Job-Order Systems - a detailed explanation of journal entries and general ledger accounts used in job order costing cycle.
a33mfgoh	4. Overhead - The difference between actual manufacturing overhead and manufacturing overhead applied are discussed.
a33ohappr b33dvpoha	5. Predetermined Overhead Rates - computation based on predetermined overhead rate formula with one illustrative problem. Annual rate vs. monthly or weekly rate, plant-wide rate vs. departmental rate are also considered. An illustrative problem is used.
a33und/ovr b33u/oprob	6. Under and Over Application of Overhead - selecting a basis for application, definition, alternate methods of application and two problems.
b33nobleco	7. Problem - Noble Co. - application of overhead on two different basis.
b33comprb	8. Comprehensive Problem - ten sets of journal entries involving work in process, manufacturing overhead, etc.

5. Estimated student time: One hour

6. Grade level and subject area: Introductory Accounting, cost or managerial accounting; university or community college.

7. Special notes: The terms index and calc are available.
Expressions are accepted.

* The original material for this lesson was written under the supervision of Professor H.M. Schoenfeld of the Department of Accountancy of the University of Illinois at Urbana-Champaign. Some revision in material and programming done by James C. McKeown.

1. File name: Standard Costing I ecs: 1717

2. Author: James C. McKeown, Associate Professor*
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217-333-4538

3. Objective: To introduce the aspects of standard cost related to direct materials, direct labor and manufacturing overhead.

4. Description: Four parts:

a34stdcost	1. Description of Standard Costing.
a34class	2. Classification of Standards - Ideal, basic and currently attainable standards are discussed.
a34advgsc	3. Advantages of Standard Costing - control, planning, faster reporting, reduced clerical costs, and motivation.
a34limitsc	4. Limitations of Standard Costing - a discussion of the various limitations.

5. Estimated student time: 15 minutes

6. Grade level and subject area: Introductory Accounting, cost and managerial accounting; university or community college.

7. Special notes: Access to Standard Costing II is provided at the end of the lesson as this is just an introduction to the subject. Applications are considered in Standard Costing II.

* The original material for this lesson was written under the supervision of Professor H.M. Schoenfeld of the Department of Accountancy of the University of Illinois at Urbana-Champaign. Some revision in material and programming done by James C. McKeown.

1. File name: Standard Costing II ecs: 6129

2. Author: James C. McKeown, Associate Professor*
285 Commerce West
University of Illinois at Urbana-Champaign
217-333-4538

3. Objective: To illustrate the applications of standard costing and to familiarize students with the analysis and recording of material and labor price (rate) and usage (efficiency) variances.

4. Description: Twelve parts:

a35varianc	5.	Variances - a discussion of the different variances, (1) price or rate and (2) usage or efficiency.
a35varex	6.	Example - the variances are computed for a sample problem.
a35std	7.	Establishing standards - a discussion.
a35mtlustd	8.	Materials usage standards - how they are established and the reasons for variances.
a35mtlpstd	9.	Material price standards - establishment, responsibility, and control.
a35glentry	10.	General Ledger Procedure - Materials. Variances are isolated at the time of purchase, an illustrative problem is used.
b35glentry	11.	Problem - entries for materials. One problem requiring entries that isolate price and usage variances.
b35nottoo b35mtlvar	12.	Problem - calculating the journal entries for material price and usage variances.
a351abrstd	13.	Standards for labor - establishment of efficiency and rate variances and responsibility for them.
a35genldg	14.	General Ledger Procedure - Labor
a351abrex	15.	Direct Labor - an example in which journal entries are made in order to isolate variances as early as feasible.
b351brvar	16.	Problem - Direct Labor. Student makes the journal entries required to isolate labor rate and usage variances.

5. Estimated student time: 45 minutes approximately.

6. Grade level and subject area: Introductory Accounting, cost or managerial accounting; university or community college.

7. Special notes: The term index and calc are available.
Expressions are accepted.

* The original material for this lesson was written under the supervision of Professor H.M. Schoenfeld of the Department of accountancy of the Univeristy of Illinois at Urbana-Champaign. Some revision in material and programming done by James C. McKeown.

1. File name: Operational and Production Budgeting ecs: 3992

2. Author: James C . McKeown, Associate Professor
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University of Illinois at Urbana-Champaign
217-333-4538

3. Objective: Problems are presented in each of the areas. There is no introductory or review material but help is available.

4. Description: Four parts:

b36EOQ 1. Economic Order Quantity - a problem requiring the use of the formula $Q = \sqrt{\frac{2(P \times C)}{I}}$ which is available and explained in a HELP unit.

b36perform 2. Projecting Performance - rate of return on sale, rate of return on investments, turnover of assets. No explanation precedes the problem.

b36flexbud 3. Flexible Budgeting - a problem involving flexible budgeting.

b36formbug 4. Formula Budgeting - a problem, HELP is available.

5. Estimated student time: 20 - 30 minutes.

6. Grade level and subject area: Managerial Accounting

7. Special notes: Help in calculating answers to the problems is available in HELP units but it is not accompanied by an explanation.
The term index and calc are available.
Expressions are accepted.

1. File name: Budgeting for Control ecs: 1702

2. Author: James C. McKeown, Associate Professor
285 Commerce West
University of Illinois at Urbana-Champaign
217-333-4538

3. Objective: This lesson is unfinished. More is planned.

4. Description: One part:

b37varianc 1. Computing Variances - a problem providing practice computing material, labor and overhead variances.

5. Estimated student time: 10 - 15 minutes.

6. Grade level and subject area: Introductory Accounting, cost, and managerial accounting, university and community college.

7. Special notes: The terms index and calc are available. Expressions are accepted. Lesson contains no explanatory material.

1. File name: Non-Manufacturing Costs ecs: 4114

2. Author: James C. McKeown, Associate Professor
285 Commerce West
University of Illinois at Urbana-Champaign
217-333-4538

3. Objective: To review the problems and methods of controlling marketing and administrative costs.

4. Description: Nine parts:

a38control	1.	Introduction - The Need for Controlling Costs.
a38stdcost	2.	The Standard Cost System.
a38mktadmn	3.	Special Characteristics of Marketing and Administrative Costs - and their relationship to the use of a standard cost system.
a38reason	4.	Reason for Controlling Marketing and Administrative Costs.
a38method	5.	Methods for controlling Marketing and Administrative Costs - arbitrarily fixed amounts, company's immediate needs, effectiveness measures.
a38acctool	6.	Use of Accounting Tools in Controlling Marketing and Administrative Costs - contribution margin, flexible budgets, multiple regression analysis.
a38mra	7.	The Need for Care in the Application of Cost Analysis and Control Techniques - effectiveness not cost needs to be controlled.
b38analsis	8.	Effectiveness Analysis Problem - four different basis for measuring sales effectiveness.
b38flexbud	9.	Flexible Budget Analysis Problem - the effectiveness of changes in sales volume on contribution margins.

5. Estimated student time: 1 hour.

6. Grade level and subject area: Introductory Accounting.

7. Special notes: The terms index and calc are available.
Expressions are accepted.

1. File name: Financing (Cash Budgeting) ecs: 2294

2. Author: James C. McKeown, Associate Professor
285 Commerce West
University of Illinois at Urbana-Champaign
217-333-4538

3. Objective: To present various elements of financing the operation of a business on both a day to day basis and over the long run.

4. Description: Three parts:

a39cashfor	1. Introduction (Incomplete) - reasons for cash forecasting and steps involved.
b39cashfor	2. Cash Forecasting Problem - student forecasts cash flows for a three month period.
b39debteq	3. Debt-Equity Problem - student works a problem comparing two alternatives for financing, debt or issuance of common stock, and compares the effect on earnings per share.

5. Estimated student time: 15 - 20 minutes.

6. Grade level and subject area: Introductory Accounting, managerial accounting; university or community college.

7. Special notes: Lesson is incomplete.
The terms index and calc are available.
Expressions are accepted.

1. File name: Incremental Analysis ecs: 2896

2. Author: James C. McKeown, Associate Professor
285 Commerce West
University of Illinois at Urbana-Champaign
217-333-4538

3. Objective: To explain the use of incremental analysis to make a choice between alternative courses of action.

4. Description: Three parts:

a40increm	1. Introduction - explanation of incremental analysis and relevant costs.
b40relevnt	2. Drill: Relevant Costs - student must decide in 15 different situations whether the cost is relevant or sunk.
c40relevnt	3. Quiz on Relevant Costs - a decision problem where the student must construct a schedule to analyze the relevant costs of two alternatives. HELP is available.

5. Estimated student time: 15 - 20 minutes.

6. Grade level and subject area: Introductory Accounting, Cost, Managerial Accounting, University, or Community College.

7. Special notes: The terms index and calc are available.
Expressions are accepted.

1. File name: Compound Interest ecs: 6891

2. Author: James C. McKeown, Associate Professor
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217-333-4538

3. Objective: To teach the fundamentals of compound interest, the methods of computing present and future value, and the use of future value, present value, and present value of annuity tables.

4. Description: 13 parts:

a41compint	1.	Discussion of Future Value - development of the $P_n = P_o \times (1 + r)^n$ compound interest formula. LAB provides review of formula.
b41futurev	2.	Exercise - using Future Value method to compare alternatives.
a41fvtable	3.	Explanation of Future Value Table - table available for use.
c41futurev	4.	Problem: Using Future Values - quickie quiz to test comprehension of student at end of the section. DATA provides the table and LAB provides a scratch area.
a41presval	5.	Discussion of Present Value - the formula, $\left[P_o = P_n \times 1 / (1 + r)^n\right]$, is developed and the meaning of Present Value is discussed.
a41prtable	6.	Explanation of Present Value Table.
c41presval	7.	Present Value Quiz - three problems requiring the use of the Present Value of $1 Table available by pressing DATA.
a41pvseri	8.	Discussion of Present Value of Series of Payments.
c41prseri	9.	Problem: Present Value of Series of Payments - a quickie quiz to test comprehension.
a41prannu	10.	Discussion of Present Value of Annuities and Table.
b41lott	11.	Problem (Mona Lott): Present Value of an Annuity.
c41slick	12.	Problem (Sammy Slick): Present Value of an Annuity - a quickie quiz.
c41prannu	13.	Problem: Present Value of an Annuity - a quickie quiz.

5. Estimated student time: Time depends on the need of the student to review the various aspects of compound interest.

6. Grade level and subject area: Introductory Accounting (see note)*, Managerial Accounting, University, or Community College.

7. Special notes: *This presentation of compound interest could be used in any course requiring a discussion of compound interest.

The terms calc and index are available.
Expressions are accepted.

DATA provides access to the following tables:

1. Future Value of $1 Table
2. Present Value of $1 Table
3. Present Value of an Annuity Table

A default table containing value factors for interest rates of 2%, 3%, 4%, 5%, 6%, and 7% for each period from 1 to 15 and each fifth period from 20 to 50 is available.

OR

The student can select his own set of factors for interest rate (r) and period (n).

Space is provided to make 3 calculations which can be saved when student returns to the lesson.

1. File name: Capital Budgeting ecs: 4708

2. Author: James C. McKeown, Associate Professor
285 Commerce West
University of Illinois at Urbana-Champaign
217-333-4538

3. Objective: To develop an understanding of (1) the two main methods of evaluating capital budgeting proposals (Net Present Value and Internal Rate of Return) and (2) the relationship and uses of these two methods.

4. Description: Nine parts:

a42capbud	1.	Introduction - a discussion of the need for capital budgeting.
a42netpv	2.	Net Present Value Approach - an explanation.
a42netpvex	3.	Net Present Value - an example.
b42netpv	4.	Net Present Value - exercise, one problem. DATA provides the compound interest tables and HELP reviews the previous section.
a42irr	5.	Introduction to Internal Rate of Return - an explanation.
a42irrex	6.	Internal Rate of Return - example.
b42irr1	7.	IRR with Receipts in More Than One Period (I) - a problem.
b42irr2	8.	IRR with Receipts in More Than One (II) - a problem.
a42irrcal-	9.	PLATO Calculates IRR - LAB lets you use PLATO to calculate the internal rate of return for a stream of returns you make up.

5. Estimated student time: 30 - 45 minutes.

6. Grade level and subject area: Introductory Accounting, Cost or Managerial Accounting, University or Community College.

7. Special notes: The terms index and calc are available.
Expressions are accepted.

Unfinished. Items to be included are:
1. Another IRR problem (to let student use the calculator).
2. Comparison of the two methods.
3. Use of both methods (IRR and NPV) on the same data.

This lesson should be used only after using the lesson on Compound Interest where the Present Value Tables are explained.

1. File name: Long Term Liabilities (Straight Line) ecs: 3216

2. Author: James C. McKeown, Associate Professor
285 Commerce West
University of Illinois at Urbana-Champaign
217-333-4538

3. Objective: To review the accounting for long-term liabilities from the debtor's point of view. A knowledge of the reasons for and the process of amortization of discount or premium is presumed. The straight line method of calculating amortization is used.

4. Description: Two parts:

a43ltliab 1. Review introduction - The accounts used by the debtor to record long term transactions including premium and discount amortization are reviewed.

b43bondprb 2. Do a problem - The student must make the entries necessary to record the issuance of a bond at a premium, the payment of interest and amortization of premium and the retirement of the bond before maturity. Error messages, but no help unit, are available in the first parts of the problem. A help unit is available after a student has made an error in recording the retirement of the bond before maturity.

5. Estimated student time: 20 - 30 minutes

6. Grade level and subject area: Introductory Accounting, University and Community College

7. Special notes: This lesson could be used in conjunction with the Long Term Liabilities (Lesson 24) which includes a thorough discussion of amortization, using the effective rate method of computation. The terms index and calc are available.
Expressions are accepted.

1. File name: Long Term Investments (Straight Line) ecs: 5956

2. Author: James C. McKeown, Associate Professor
285 Commerce West
University of Illinois at Urbana-Champaign
217-333-4538

3. Objective: To develop an understanding of the reasons for discount and premium and the methods of calculating amortization and accounting for premium and discounts in relationship to long-term investment in securities. The straight line method of calculating amortization is used.

4. Description: Six parts:

a44inintro 1. Review of introductory material - definition and examples of long-term investments. Further discussion of this lesson is limited to long-term investment in securities.

a44ltliaba 2. Review discussion of reasons for premium or discount - HELP provides analogy for explanation, BACK is available to review preceding displays, and HELP provides an explanation of how to compute discount or premium, using straight line method of calculation.

a44discoun 3. Review Discussion of Accounting for Discount - entries to record interest expense and discount amortization are discussed. HELP provides a discussion of the computation of discount amortization, using straight line method of calculation.

a44premium 4. Review Discussion of Accounting for Premium - the entries and accounts involved in accounting for premium amortization* are discussed. An Amortization Schedule is shown. (HELP provides a step-by-step construction of this schedule.)
*HELP provides a discussion of the computation of premium amortization. The straight line method of calculation is used.

a44premrev 5. Review Premium Example - retirement of a bond before maturity is discussed.

a44ltdprob 6. Do a problem - student calculates interest and discount amortization. Then he is asked to make the correct entries to retire the bond before maturity. The number of errors made is accumulated and given student at the end of the problem. BACK is available to redo the problem.

5. Estimated student time: 45 - 60 minutes

6. Grade level and subject area: Introductory Accounting, University or Community College

7. Special notes: The terms index and calc are available.
Expressions are accepted.
BACK is available in all the discussion areas and some problem areas.
This lesson duplicates Lesson 26, Long-term Investments in Bonds, except that 3 exercises (amortization of discount, amortization of premium, amortization of premium or discount) are not included in this lesson.

1. File name: Cost vs Equity ecs: 3163

2. Author: James C. McKeown, Associate Professor
285 Commerce West
University of Illinois at Urbana-Champaign
217-333-4538

3. Objective: To teach the student when and how to use the cost and equity methods of accounting for ownership in long term stock investments

4. Description: Four parts:

a46eqintro	1.	Introduction: the explanation of the parent, subsidary relationship and the effect of Control on the choice of accounting methods used to report ownership in long term stock investments. The cost and equity methods are considered in this lesson.
a46ceqtacc	2.	T-account representations: illustrative comparison of the effect on accounts of the use of the cost and equity method
c46eqquiz	3.	Quiz: Up in the Air Down on the Ground Co. -- a set of six questions asked about three randomly generated situations. Lab provides an additional set of problems.
b46eqjents	4.	Problem: Journal Entries -- Student is required to make journal entries for the various transactions arising in the use of the cost and equity method and to determine which method is applicable to the given situation. One cost and one equity problem are given. Student has the option of choosing to do another cost problem, another equity problem, or another problem on either method.

5. Estimated student time: 30 minutes

6. Grade level and subject area: Introductory Accounting, university and community college

7. Lesson Design: The terms index and calc are available.
Expressions are accepted.

1. File name: Partnerships ecs: 3587

2. Author: George Trent
Associate Professor
Wright City College
Chicago, Illinois
312-777-7900

3. Objective: To illustrate four different methods of dividing partnership profits. To give the student practice in determining profits using these different methods of division.

4. Description: 5 parts

a49part0	0.	Introduction to the division of profits -- discusses factors to be considered in dividing profits and introduces different basis for the division.
b49part1	1.	Allocation based on a ratio — discusses this method of allocation and provides several problems using it.
b49part2	2.	Interest on capital accounts and remainder allocated on the basis of a ratio -- discusses this method and presents several problems using it.
b49part3	3.	Allowance of salary and the remainder allocated on the basis of a ratio — discusses this method and presents several problems using it.
b49part4	4.	Allowance of salary and interest and the remainder allocated on the basis of a prescribed ratio -- discusses this method and presents several problems using it.

5. Estimated student time: 30 minutes

6. Grade level and subject area: Introductory accounting, community college

7. Lesson design: Part 0 explains the use of an expression as an acceptable answer to problems. Help is available. Terms: index and calc are available.

Correlation of PLATO Lessons with Classroom Materials

Wright College

Business 101, PLATO Lesson Sequence

Text Chapter	Title of PLATO Lesson
Chapter 1	Introduction to PLATO IV Changes in the Balance Sheet Equation
Chapter 2	Classification and Normal Balances Journalizing Journalizing -- Service Firm Only
Chapter 3	Adjusting Entries Worksheets Closing Entries (Service-type Company)
Chapters 4 & 5	Journalizing -- Service and Merchandising Firms Special Journals Terms of Sale
Chapter 6	Closing Entries (Merchandising) General Journal, Ledger (Comprehensive Problem)
Chapter 7	Notes and Interest Accounts Receivable
Chapter 9	Adjusting Entries II
Chapter 11	Bank Reconciliations

TEXT TO BE USED IN CONJUNCTION WITH PLATO

Accounting Principles, eleventh edition, by Niswonger and Fess
(Southwestern Publishing Company)

Correlation of PLATO Lessons with Classroom Materials

Dawson Skill Center

Accounting Clerk, PLATO Lesson Sequence

Comment and Bulletin Board
Introduction to PLATO IV
Classification of Accounts
Classification and Normal Balances
Changes in Balance Sheet Equation
Journalizing
Worksheets
Special Journals
Terms of Sale
Journalizing -- Service and Merchandising Firms
Closing Entries
Income Statement
Accrual Concepts
Notes and Interest
Accounts Receivable
Adjusting Entries
Inventories
Inventory Methods
Adjusting Entires II
Fixed Assets I
Fixed Assets II: Depletion, Amortization and Disposal
Bank Reconciliations
Accounting for Stockholder's Equity
Long Term Liabilities
Temporary Investments
Long Term Investments

TEXT TO BE USED IN CONJUNCTION WITH PLATO

Accounting Principles, eleventh edition, by Niswonger and Fess
(Southwestern Publishing Company)

Correlation of PLATO Lessons with Classroom Materials

Malcolm X College

Business 101, PLATO Lesson Sequence

Text Chapter	Title of PLATO Lesson
Chapter 1	Introduction to PLATO IV Changes in the Balance Sheet Equation
Chapter 2	Classification and Normal Balances Journalizing Journalizing -- Service Firm Only
Chapter 3	Adjusting Entries Worksheets Closing Entries (parts 1 and 2)
Chapter 4	Terms of Sale
Chapter 5	Special Journals
Chapter 6	Journalizing -- Service and Merchandising Firms (part 3) Inventories (parts 2 and 3)
Chapter 7	Notes and Interest Accounts Receivable
Chapter 8	Inventory Method
Chapter 9	Accrual Concepts Income Statement
Chapter 10	Fixed Assets I Fixed Assets II

TEXT TO BE USED IN CONJUNCTION WITH PLATO

Accounting Principles, eleventh edition, by Niswonger and Fess
(Southwestern Publishing Company)

Correlation of PLATO Lessons with Classroom Materials

Parkland College

Accounting 102, PLATO Lesson Sequence

Text Chapter	Title of PLATO Lesson
Chapter 15 Partnerships	Introduction to PLATO IV Partnerships
Chapters 16 and 17 Corporate Organization, Stockholders' Equity	Accounting for Stockholders' Equity Financing (part 3 only)
Chapter 18 Long-Term Liabilities and Investments	Long-Term Liabilities (Effective Rate) Long-Term Investments (Effective Rate)
Chapter 19 Department and Branch Accounting	none available
Chapter 20 Manufacturing and Process Cost Systems	Introduction to Cost Accounting Cost Classification Process Costing
Chapter 21 Job Order Costing	Job Order Costing
Chapter 22 Budgetary Control and Standard Cost Systems	Standard Costing I Standard Costing II
Chapter 24 Cost and Revenue Relationships	Non-Manufacturing Costs
Chapter 25 Capital Budgeting	Capital Budgeting Break-Even Analysis Operational and Production Budgeting (part 1)
Chapter 26 Statement of Change in Financial Position	Funds Flow Funds Statement
Chapter 27 Consolidated Statements	none available
Chapter 28	Operational and Production Budgeting (part 2)

TEXT TO BE USED IN CONJUNCTION WITH PLATO

Accounting Principles, eleventh edition, by Niswonger and Fess
(Southwestern Publishing Company)